

**UNITED STATES DISTRICT COURT
DISTRICT OF MAINE**

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Docket No. 2:23-cv-00173-NT
)	
CHRISTOPHER A. SHELTON, et al.,)	
)	
Defendants.)	

**ORDER AFFIRMING THE RECOMMENDED DECISION
OF THE MAGISTRATE JUDGE**

On March 29, 2024, the United States Magistrate Judge filed with the Court, with copies to the parties, his Recommended Decision (ECF No. 83) on the Plaintiff's Motion for Judgment on the Pleadings (ECF No. 53). Defendants Christopher A. Shelton and Joanna Shelton (the "Shelton Defendants") filed an objection to the Recommended Decision on April 12, 2024 (ECF No. 85) and the Plaintiff filed a response on April 26, 2024 (ECF No. 89). I have reviewed and considered the Recommended Decision, together with the Shelton Defendants' objection, the Plaintiff's response, and the entire record. I have made a *de novo* determination of all matters adjudicated by the Magistrate Judge's Recommended Decision; and I concur with the recommendations of the Magistrate Judge for the reasons set forth in the Recommended Decision and determine that no further proceeding is necessary.

It is therefore **ORDERED** that the Shelton Defendants' objection is **OVERRULED** and that the Recommended Decision of the Magistrate Judge is hereby **ADOPTED**.

The Plaintiff has established that the Shelton Defendants owe \$562,815.88 plus statutory additions and interest in federal income tax liability and that the Plaintiff has valid tax liens against Defendant Christopher Shelton's real property located at 314 Cousins Street in Yarmouth, Maine, which is more particularly described in the deed recorded in the Cumberland County Registry of Deeds at Book 22072, Pages 94–95. Accordingly, I authorize judicial sale of the entirety of the 314 Cousins Street property, using a Court-appointed receiver. The proceeds of the sale shall be distributed in accordance with the Court's Order on Stipulation Regarding Priority of Lienholder Parties (ECF No. 80).

The Clerk shall enter judgment in favor of the Plaintiff and against the Shelton Defendants, jointly and severally, in the amount of \$562,815.88 plus statutory additions and interest.

SO ORDERED.

/s/ Nancy Torresen
United States District Judge

Dated this 6th day of May, 2024.